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# Memo

*to: OEP Program Participants*

*from: OEP*

*subject: Taxability of Stipend Payments*

Participants in BNL Programs often raise the question of taxability of amounts received for participation in these programs. Brookhaven National Laboratory considers Student Collaborators to be independent contractors, not employees. Weekly stipend amounts are treated as taxable payments, and will be reported to the U.S. Government and the Collaborator at the end of the year on Form 1099. Such amounts should be included on your personal tax return as miscellaneous income, or combined with any other self-employment income on Schedule C, if applicable.

You may be entitled to take a deduction for excess unreimbursed expenses against this income. It is recommended that you consult with your personal tax preparer and/or read appropriate IRS publications regarding self-employment income and expenses.

For students being reimbursed by another institution, please check with them as to their taxability policy.

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